

ID: CCA\_2009110507174554

Number: **200949045**

Office:

Release Date: 12/4/2009

UILC: 6227.00-00

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**From:**

**Sent:** Thursday, November 05, 2009 7:17:57 AM

**To:**

**Cc:**

**Subject:** RE: More AAR Questions

If taxpayers have not yet paid the overassessment, the Service could consider abating the overassessment. Also, the Service could direct the matter to the TEFRA Appeals Coordinator to consider whether Appeals wants it. Otherwise, yes, "no consideration" letters would be appropriate.